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**DEPARTMENT OF JUSTICE**  
CIVIL ENFORCEMENT DIVISION

August 6, 2025

VIA ECF

Hon. Karen B. Owens, Chief Judge  
United States Bankruptcy Court  
824 Market Street, 3<sup>rd</sup> Floor  
Wilmington, DE 19801-3570

Re: *In re Akorn Holding Company LLC*,  
U.S. Bankruptcy Case No. 23-10253-KBO  
Oregon Dept. of Human Services' Response to Trustee's 2<sup>nd</sup> Distrib. Motion

Dear Judge Owens:

I represent the Oregon Department of Human Services (ODHS), which filed Proof of Claim No. 466 in this case. I am responding to the Trustee's Motion for an Order Authorizing Trustee's Second Distribution to Holders of General Unsecured Claims filed on July 24, 2025 [ECF No. 1448] (the "Motion").

I am writing to advise that ODHS does not object to receiving an interim distribution. However, the proposed distribution is based on an outdated claim and would result in a windfall to ODHS. The Motion references ODHS's amended claim filed on February 13, 2024 as claim no 466.2 in the amount of \$1,077,505.70. (Motion Ex. A, at 12.) However, on April 17, 2025, ODHS filed a second amended claim, claim no 466.3, which reduced the amount of the claim to \$249,238.95. My client is entitled to a 19.2% distribution of this smaller amount. The Court's Order should reflect this corrected figure.

I also wanted to provide notice of this discrepancy in case there are other similarly situated claimants with an amended claim amount that is not accurately reflected in the Motion.

Very truly yours,

*/s/ Justin D. Leonard*

Justin D. Leonard  
Senior Assistant Attorney General

cc: George L. Miller, Trustee (via ECF)  
Other ECF Participants (via ECF)

JDL:kag/996625601